

Kwazulu-Natal: Mkhambathini(KZN226) - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification) for 4th Quarter ended 30 June 2010

Standard Classification Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1									
Revenue - Standard										
<i>Governance and Administration</i>		-	-	16 376	35 035	25 127	25 127	29 425	32 126	34 853
Executive & Council				16 376	35 035					
Budget & Treasury Office						22 012	22 012	26 315	28 871	31 416
Corporate Services						3 115	3 115	3 110	3 255	3 437
<i>Community and Public Safety</i>		-	-	-	-	95	95	-	-	-
Community & Social Services						95	95			
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	7 803	7 803	10 728	10 363	12 354
Planning and Development						7 803	7 803	10 728	10 363	12 354
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
Total Revenue - Standard	2	-	-	16 376	35 035	33 025	33 025	40 153	42 489	47 207
Expenditure - Standard										
<i>Governance and Administration</i>		-	-	25 160	34 288	16 554	16 554	18 510	19 880	21 260
Executive & Council				25 160	34 288	5 348	5 348	5 939	6 375	6 846
Budget & Treasury Office						6 381	6 381	6 652	7 041	7 461
Corporate Services						4 824	4 824	5 919	6 464	6 953
<i>Community and Public Safety</i>		-	-	-	-	5 216	5 216	5 102	5 520	5 976
Community & Social Services						5 216	5 216	5 102	5 520	5 976
Sport And Recreation										
Public Safety										
Housing										
Health										
<i>Economic and Environmental Services</i>		-	-	-	-	10 533	10 533	14 239	14 198	16 543
Planning and Development						10 533	10 533	14 239	14 198	16 543
Road Transport										
Environmental Protection										
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-
Electricity										
Water										
Waste Water Management										
Waste Management										
<i>Other</i>	4									
Total Expenditure - Standard	3	-	-	25 160	34 288	32 302	32 302	37 851	39 598	43 778
Surplus/(Deficit) for the year		-	-	(8 784)	746	723	723	2 302	2 890	3 429

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abattoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

Kwazulu-Natal: Mkhambathini(KZN226) - Table A4 Budgeted Financial Performance (revenue and expenditure) for 4th Quarter ended 30 June 2010

Budgeted Financial Performance (Revenue and Expenditure) for FY Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Revenue By Source											
Property rates	2	-	-	1 168	2 425	2 914	2 914	3 404	3 722	3 946	4 183
Property rates - penalties and collection charges		-	-	70	30	30	30	7	20	21	22
Service charges - electricity revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	-	-	-	-	-	-	-	-	-
Interest earned - external investments		-	-	446	120	100	100	-	100	106	112
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		-	-	27	100	15	15	79	10	15	15
Licences and permits		-	-	1 442	3 200	2 200	2 200	1 552	2 100	2 226	2 359
Agency services		-	-	-	250	-	-	-	-	-	-
Transfers recognised - operational		-	-	12 479	26 805	19 708	19 708	20 319	23 107	25 708	28 052
Other own revenue	2	-	-	744	2 104	213	213	629	198	210	222
Gains on disposal of PPE		-	-	-	-	120	120	-	268	-	-
Total Revenue (excl. capital transfers and contributions)		-	-	16 376	35 035	25 300	25 300	25 989	29 525	32 232	34 965
Expenditure By Type											
Employee related costs	2	-	-	11 930	13 237	12 714	12 714	12 189	14 520	15 972	17 467
Remuneration of councillors		-	-	2 891	2 965	3 322	3 322	3 264	3 619	3 836	4 067
Debt impairment	3	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2	-	-	1 432	872	1 500	1 500	-	1 700	1 802	1 910
Finance charges		-	-	-	-	-	-	-	-	-	-
Bulk purchases	2	-	-	-	-	-	-	-	-	-	-
Other Materials	8	-	-	-	-	-	-	-	-	-	-
Contract services		-	-	196	75	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	205	12 128	11 757	13 742
Other expenditure	4,5	-	-	8 711	17 139	14 767	14 767	9 257	5 884	6 231	6 593
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-
Total Expenditure		-	-	25 160	34 288	32 302	32 302	24 914	37 851	39 598	43 778
Surplus/(Deficit)											
Transfers recognised - capital		-	-	(8 784)	746	(7 002)	(7 002)	1 075	(8 326)	(7 367)	(8 813)
Contributions recognised - capital		-	-	-	-	7 725	7 725	3 906	10 628	10 257	12 242
Contributed assets		-	-	-	-	-	-	-	-	-	-
		-	-	(8 784)	746	723	723	4 981	2 302	2 890	3 429
Surplus/(Deficit) after capital transfers and contributions											
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation											
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality											
Share of surplus/ (deficit) of associate		-	-	(8 784)	746	723	723	4 981	2 302	2 890	3 429
	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year											
		-	-	(8 784)	746	723	723	4 981	2 302	2 890	3 429

References

1. Classifications are revenue sources and expenditure type
2. Detail to be provided in Table SA1
3. Previously described as 'bad or doubtful debts' - amounts shown should reflect the change in the provision for debt impairment
4. Expenditure type components previously shown under repairs and maintenance should be allocated back to the originating expenditure group/item; e.g. employee costs
5. Repairs & maintenance detailed in Table A9 and Table SA34c
6. Contributions are funds provided by external organisations to assist with infrastructure development; e.g. developer contributions (detail to be provided in Table SA1)
7. Equity method
8. All materials not part of 'bulk' e.g. road making materials, pipe, cable etc.

Kwazulu-Natal: Mkhambathini(KZN226) - Table A5 Budgeted capital Expenditure by Standard Classification and Funding for 4th Quarter ended 30 June 2010

Table 10: Budgeted Capital Expenditure by Standard Classification and Funding for 1st Quarter ended 30 June 2010											
Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands	1										
Capital Expenditure - Standard											
<i>Governance and Administration</i>		-	-	5 312	10 607	1 238	1 238	7 250	11	10	12
Executive & Council				5 312	10 607			5 961	11	10	12
Budget & Treasury Office						1 238	1 238	1 288			
Corporate Services											
<i>Community and Public Safety</i>		-	-	-	-	710	710	-	-	-	-
Community & Social Services						710	710				
Sport And Recreation											
Public Safety											
Housing											
Health											
<i>Economic and Environmental Services</i>		-	-	-	-	7 875	7 875	-	-	-	-
Planning and Development						7 875	7 875				
Road Transport											
Environmental Protection											
<i>Trading Services</i>		-	-	-	-	-	-	-	-	-	-
Electricity											
Water											
Waste Water Management											
Waste Management											
<i>Other</i>											
Total Capital Expenditure - Standard	3	-	-	5 312	10 607	9 823	9 823	7 250	11	10	12
Funded by:											
National Government				5 199	10 607			3 563	9	10	12
Provincial Government									2		
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	5 199	10 607	-	-	3 563	11	10	12
Public contributions and donations	5							606			
Borrowing	6										
Internally generated funds				112					0	1	0
Total Capital Funding	7	-	-	5 312	10 607	-	-	4 169	11	11	12

References

1. Municipalities may choose to appropriate for capital expenditure for three years or for one year (if one year appropriation projected expenditure required for yr2 and yr3).
2. Include capital component of PPP unitary payment. Note that capital transfers are only appropriated to municipalities for the budget year
3. Capital expenditure by standard classification must reconcile to the appropriations by vote
4. Must reconcile to supporting table SA20 and to Budgeted Financial Performance (revenue and expenditure)
5. Must reconcile to Budgeted Financial Performance (revenue and expenditure)
6. Include finance leases and PPP capital funding component of unitary payment - total borrowing/repayments to reconcile to changes in Table SA17
7. Total Capital Funding must balance with Total Capital Expenditure
8. Include any capitalised interest (MFMA section 46) as part of relevant capital budget

Kwazulu-Natal: Mkhambathini(KZN226) - Table A6 Budgeted Financial Position for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
ASSETS											
Current assets											
Cash					981	981	981				
Call investment deposits	1										
Consumer debtors	1				413	413	413		774	598	418
Other debtors									152		
Current portion of long-term receivables											
Inventory	2										
Total current assets		-	-	-	1 394	1 394	1 394	-	926	598	418
Non current assets											
Long-term receivables											
Investments											
Investment property											
Investment in Associate											
Property, plant and equipment	3				31 793	31 793	31 793		52 615	63 952	76 374
Agricultural											
Biological											
Intangible											
Other non-current assets											
Total non current assets		-	-	-	31 793	31 793	31 793	-	52 615	63 952	76 374
TOTAL ASSETS		-	-	-	33 187	33 187	33 187	-	53 541	64 550	76 792
LIABILITIES											
Current liabilities											
Bank overdraft	1										
Borrowing	4										
Consumer deposits											
Trade and other payables	4				2 354	2 354	2 354				
Provisions											
Total current liabilities		-	-	-	2 354	2 354	2 354	-	-	-	-
Non current liabilities											
Borrowing											
Provisions											
Total non current liabilities		-	-	-	-	-	-	-	-	-	-
TOTAL LIABILITIES		-	-	-	2 354	2 354	2 354	-	-	-	-
NET ASSETS	5	-	-	-	30 834	30 834	30 834	-	53 541	64 550	76 792
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)					30 834	30 834	30 834		37 065	48 073	60 315
Reserves	4								16 477	16 477	16 477
Minorities interests											
TOTAL COMMUNITY WEALTH/EQUITY	5	-	-	-	30 834	30 834	30 834	-	53 541	64 550	76 792

References

1. Detail to be provided in Table SA3
2. Include completed low cost housing to be transferred to beneficiaries within 12 months
3. Include 'Construction-work-in-progress' (disclosed separately in annual financial statements)
4. Detail to be provided in Table SA3. Includes reserves to be funded by statute.
5. Net assets must balance with Total Community Wealth/Equity

Kwazulu-Natal: Mkhambathini(KZN226) - Table A7 Budgeted Cash Flows for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10				2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit Outcome	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other			2 747	2 686	8 230	8 230	8 230	5 025	42	42	45
Government - operating	1		17 790	18 432	26 805	26 805	26 805	24 939			
Government - capital	1										
Interest									0	0	0
Dividends											
Payments											
Suppliers and employees			(9 080)	(8 808)	(13 237)	(13 237)	(13 237)	(12 324)	(41)	(41)	(43)
Finance charges			(21 719)	(18 640)	(11 426)	(11 426)	(11 426)	(13 790)			
Transfers and grants	1										
NET CASH FROM(USED) OPERATING ACTIVITIES		-	(10 262)	(6 329)	10 371	10 371	10 371	3 850	1	1	1
CASH FLOW FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE									0	0	
Decrease in non-current debtors			1 148								
Decrease in other non-current receivables											
Decrease (increase) in non-current investments			8 040	7 358							
Payments											
Capital assets			(24)		(9 773)	(9 773)	(9 773)	(7 124)			
NET CASH FROM(USED) INVESTING ACTIVITIES		-	9 164	7 358	(9 773)	(9 773)	(9 773)	(7 124)	0	0	-
CASH FLOW FROM FINANCING ACTIVITIES											
Receipts											
Short term loans											
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits								2			
Payments											
Repayment of borrowing											
NET CASH FROM(USED) FINANCING ACTIVITIES		-	-	-	-	-	-	2	-	-	-
NET INCREASE/(DECREASE) IN CASH HELD		-	(1 098)	1 028	599	599	599	(3 272)	1	1	1
Cash/cash equivalents at the year begin:	2		(693)	(2 425)				(656)		1	2
Cash/cash equivalents at the year end:	2		(1 791)	(1 397)	599	599	599	(3 928)	1	2	4

References

1. Local/District municipalities to include transfers from/to District/Local Municipalities
2. Cash equivalents includes investments with maturities of 3 months or less

Kwazulu-Natal: Mkhambathini(KZN226) - Table A9 Asset Management for 4th Quarter ended 30 June 2010

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
CAPITAL EXPENDITURE										
Total New Assets	1	-	-	5 312	10 607	9 823	9 823	11	10	12
Infrastructure - Road Transport				5 199	4 925	4 925	4 925	2	7	12
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					655					
Infrastructure		-	-	5 199	5 580	4 925	4 925	2	7	12
Community					3 038	2 800	2 800	9	2	
Heritage assets										
Investment properties										
Other assets	6			112	1 990	2 098	2 098	0	1	0
Agricultural assets										
Biological assets										
Intangibles										
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road Transport										
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties										
Other assets	6									
Agricultural assets										
Biological assets										
Intangibles										
Total Capital Expenditure	4									
Infrastructure - Road Transport		-	-	5 199	4 925	4 925	4 925	2	7	12
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	655	-	-	-	-	-
Infrastructure		-	-	5 199	5 580	4 925	4 925	2	7	12
Community		-	-	-	3 038	2 800	2 800	9	2	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	-	112	1 990	2 098	2 098	0	1	0
Agricultural assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset Class		-	-	5 312	10 607	9 823	9 823	11	10	12
ASSET REGISTER SUMMARY - PPE (WDV)	5									
Infrastructure - Road Transport				5 199	11 810	4 925	4 925	2	7	12
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other					655					
Infrastructure		-	-	5 199	12 465	4 925	4 925	2	7	12
Community					3 038	2 800	2 800	9	2	
Heritage assets										
Investment properties										
Other assets	6			112	13 435	2 098	2 098	0	1	0
Agricultural assets										
Biological assets										
Intangibles										
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)		-	-	5 312	28 937	9 823	9 823	11	10	12
EXPENDITURE OTHER ITEMS										
Depreciation and asset impairment				1 432	872	1 500	1 500	1 700	1 802	1 910
Repairs and Maintenance by Asset Class	3	-	-	-	-	-	-	0	53	57
Infrastructure - Road Transport								0	53	56
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		-	-	-	-	-	-	0	53	56
Community								0	0	0
Heritage assets										
Investment properties										
Other assets	6,7							0	0	0
TOTAL EXPENDITURE OTHER ITEMS		-	-	1 432	872	1 500	1 500	1 700	1 855	1 967
% of capital exp on renewal of assets		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	3.9%	554.1%	455.7%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	4.0%	554.0%	456.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure

5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

Description	Ref	2006/07	2007/08	2008/09	Current year 2009/10			2010/11 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2010/11	Budget Year 2011/12	Budget Year 2012/13
R thousands										
Household service targets	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Energy:</u>										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Refuse:</u>										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided	8									
Water (6 kilolitres per household per month)										
Sanitation (free sanitation service)										
Electricity/other energy (50kwh per household per month)				43	125	125	125	150	159	169
Refuse (removed once a week)				779	408	408	391	486	515	546
Total cost of FBS provided (minimum social package)		-	-	822	533	533	516	636	674	714
Highest level of free service provided										
Property rates (value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of free services provided	9									
Property rates (R15 000 threshold rebate)					87	87	87	60	64	65
Property rates (other exemptions, reductions and rebates)					709	709	709	1 138	999	799
Water										
Sanitation										
Electricity/other energy										
Refuse										
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of free services provided (total social package)		-	-	-	796	796	796	1 198	1 062	864

References

1. Include services provided by another entity: e.g. Eskom
2. Stand distance <= 200m from dwelling
3. Stand distance > 200m from dwelling
4. Borehole, spring, rain-water tank etc.
5. Must agree to total number of households in municipal area
6. Include value of subsidy provided by municipality above provincial subsidy level
7. Show number of households receiving at least these levels of services completely free
8. Must reflect the cost to the municipality of providing the Free Basic Service
9. Reflect the cost to the municipality in terms of 'revenue foregone' of providing free services (note this will not equal 'Revenue Foregone' on SA1)